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is discovered which indicates that the Indianapolis city court after all was active in 1908. The explanation is, of course, that details were not secured for 1908, yet the reader is left to find this out for himself after wandering over more than 100 pages.

One is pleasantly surprised to find under the head of disposition of cases in justice courts, a statement of the total numbers acquitted as well as the number of cases in which sentence was suspended. How many persons tried for felony were acquitted is not told, as if that were a matter of minor significance.

Measured by the extent and social significance of the criminal statistical material available, the Indiana Bureau would certainly be justified in sending out a large report. During the biennial period 1908–09, more than 97,000 arrests were brought to the attention of the various courts; and of these 4297 were for felonious offenses. It is but a plain statement of fact that the effort to deal statistically with this large material has been a failure. In other states, where the volume of criminal cases may assume even larger proportions, not even an attempt is made to collect and present the facts; and Indiana is at least to be congratulated because there is intelligence enough to require the collection of criminal statistics. But the Indiana Bureau of Statistics cannot expect to be successful so far as the crime business is concerned until it adopts new ideals and radically different statistical methods. The problem is by no means an easy one. It is fairly evident that competent returns from the Indiana courts are not easily obtained. But, with all possible excuse on account of lack of adequate material and other inherent difficulties, it is undeniable that a far different and better use could have been made of the returns at hand.

JOHN KOREN.

MUNICIPAL FINANCES IN MASSACHUSETTS.*

The state of Massachusetts has recently been making an important experiment in the reform of municipal accounts. The first law † looking to the establishment of uniform accounting systems in the various municipalities of the Commonwealth was passed in 1906. The legislature preferred to proceed indirectly, and the terms of the act were limited to the requirement that the auditor or other accounting officer of each city and town of the state should furnish annually to the Director of the Bureau of Statistics, on blanks and uniform schedules provided by him, a detailed statement covering the chief financial transactions for the preceding fiscal year. This legislation has been amended and supplemented by subsequent acts ‡ looking to the further standardizing of municipal accounts and providing, under conditions, for the installation of accounting systems in keeping with the classifications of the Bureau of Statistics.

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* Second Annual Report of the Statistics of Municipal Finances for City and Town, Fiscal Years Ending between November 30, 1907, and April 6, 1908. By the Director of the Bureau of Statistics, Boston, 1910.

† Chapter 296, Acts of 1906.

‡ Chapter 371, Acts of 1909; Chapter 598, Acts of 1910; Chapter 616, Acts of 1910; Chapter 624, Acts of 1910.

The first fruit of this legislation was the annual report of the Chief of the Bureau of Statistics which appeared in 1908 and covered the municipal fiscal years ending between November 30, 1906, and April 1, 1907. This report has been characterized as a noteworthy publication both by reason of its significance and because of its contents,* but it may very properly be regarded as a preliminary to the publication of the second report, a document which may not unjustly be called a real contribution to the study of American municipal finance.

The report under review is in many respects similar to its predecessor, but it represents a far more detailed and systematic working out of the original scheme of classification and a far more comprehensive exposition of the general condition of municipal finances in Massachusetts. This report contains complete tabulations for the thirty-three cities of the Commonwealth and the sixty-five towns having a population of 5,000 or over, as well as less complete data for two hundred smaller towns, and is a model of clearness, accuracy and attractiveness. Part I is separated into five divisions, each showing a different phase of municipal finances. Division A contains a summary of the transactions of the thirty-three cities graded according to the population of 1905, receipts and payments being analyzed and grouped in such a way as to facilitate study and comparison. Division B is devoted to a detailed analysis of receipts from revenue, Division C to payments for maintenance, Division D to debt transactions, and Division E to cash balances. Part II contains, similarly, the financial transactions of the sixty-five towns of over 5,000, and Part III is devoted to the financial transactions of the two hundred smaller towns which endeavored to comply with the law, but whose data did not warrant the same tabular detail as that given to Parts I and II.

Not the least important part of the report is the Introduction, in which the author discusses very frankly the points at which it seemed best to depart from beaten paths, and enters, to some extent, into the nature and limitations of the tables. On the question of interpretation he is naturally cautious. He takes the trouble to emphasize and reiterate the fact that the value of comparative statistics depends upon the intelligence and sound judgment with which they are used, and that the figures of the report are useful and significant only in so far as they are accepted not as a finality, but rather as a starting point for local inquiry. And in this he is, of course, right. There are too many local considerations and differences to permit the use of the report as a basis for long-range study of conditions in individual cities. At the same time, I cannot help feeling that this cautiousness on the part of the author, this apparent fear of lending the work to unwarranted conclusions, has given the report its one great defect—a conspicuous lack of statistical analysis. The author states his position very clearly on this point,† but I believe his position is extreme.

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* *Cf* a review of this report in an article entitled "The Cost of Municipal Government in Massachusetts," by E. M. Hartwell. Quarterly Publication of American Statistical Association, December, 1908.

† Introduction, pp. XVI and XVII.

Certainly it would seem better that some of the conclusions drawn from the work should be false than that there should be no conclusions at all. The material is all there for him who is willing to analyze it, but there's just the rub. I take it that a publication of this kind is designed for the instruction of the layman as well as of the student of finance, and it is almost too much to hope that the enthusiasm of the former will tide him over the use of the slide rule and the adding machine. Yet it must be admitted that there are several grave objections to the use of per capita statistics in intercensal years.

Following the Introduction is a concise statement of the classification and terms used in the report.* The principles laid down here constitute the framework of the entire report. It is through an understanding of these principles that the figures are given their life and clearness. The classification is along the lines suggested by the National Municipal League and developed by the United States Bureau of the Census, but the arrangement is more logical, the definitions are more concise, and, above all, the writer doesn't seem to be lost in the maze of his own verbosity. Aside from these considerations, it is impossible to overestimate the importance of placing this material at just this place. Correct classification lies, as every one knows, at the very taproot of municipal reform; and it is useless to hope for substantial improvement in municipal finances as long as municipal accounts are thrown together in such a way that it requires a corps of experts to unravel and interpret them.

More interesting, however, than the form of the report is what the figures tell us about the finances and the activities of these ninety-eight municipalities. The combined population of the ninety-eight cities and towns was 2,574,809, according to the State Census of 1905, and combined expenditures for the fiscal year ending in 1907 and 1908 amounted, approximately, to $68,000,000. Aggregate revenue receipts amounted to $66,776,618.41,† of which $51,993,057.67 was attributable to receipts from *general* revenue and $14,783,620.74 to receipts from *commercial* revenue. Of the *general* revenue receipts, $48,811,343.42 was derived from taxes, chiefly property and poll, $2,594,901.07 from licenses and permits, and the rest from minor sources. Of the *commercial* revenue receipts, $9,848,080.37 ‡ was derived from public service enterprises, $2,359,785.81 from the various departments and $1,068,247.18 from special assessments. Aggregate charges against revenue amounted to $67,805,698.24. Of this amount, $44,644,226.48 went to the support of the various departments—general government, protection of life and property, highways, education, charities, etc.,—$3,953,376.95 to the maintenance of public service enterprises, $10,516,122.35 to payments for interest, $4,076,281.20 to revenue debt requirements, and $4,178,680.68 to sinking funds.

From the standpoint of revenue received, current payments exceeded current revenue receipts in twenty-seven of the thirty-three cities having a population of more than 14,000, the total excess being $2,070,903.33. The other six cities show a balance in this respect of $304,065.30. Towns having a population of 5,000 or over make a better showing, only eighteen of the sixty-five having excess payments, and these last amounting to only $159,880.81. It does not follow, however, that an excess of payments over current charges against revenue necessarily indicates a lack of wisdom or foresight on the part of the municipal officials concerned. It might arise, as the author of the report is careful to point out, from failure to collect revenue which had been assessed. Specifically, this did happen in the case of the city of Boston, which showed excess payments to the amount of $902,947.79, but outstanding uncollected taxes for the year of $957,591.19.

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* For a fuller statement, *cf* Municipal Bulletin No. 1, "A Uniform Classification of Municipal Receipts and Payments," etc. Boston, January, 1910.

† Introduction, p. VI.

‡ $3,953,376.95 was expended for public service enterprises—chiefly waterworks, and $3,250,202.76 for interest on loans for this purpose, leaving a balance of $2,644,500.67.

The assessed valuation of the ninety-eight municipalities for the year 1907 was $3,152,612,484—$2,626,946,083 being assessed to the thirty-three cities and $525,666,401 to the sixty-five towns. The net* indebtedness for the year was $150,936,947, or $60.18 per capita. The net debt of the thirty-three cities was $131,243,203, or $64.33 per capita, or $50 per $1,000 assessed valuation, and that of the sixty-five towns was $19,673,784, or $35.77 per capita, or $37.50 per $1,000 assessed valuation. The figures given here include all outstanding indebtedness—temporary loans, unpaid warrants, etc.,—but making due allowance for this, it would seem that the per capita indebtedness of the cities—$64.33—is high, to say the least. During the year the cities increased their net indebtedness by $7,055,183.99 and the towns, by $1,275,912.56. The interest burden for all outstanding obligations amounted to $10,516,122.35, of which $9,268,827.80 was borne by the cities and $1,247,299.55 by the towns.

But the interest of both the economist and the practical man of affairs is now centering around the question of municipal expenditures. In view of the increasing tendency of people to concentrate in cities, the cost of municipal government has become a matter of very vital concern. Some one has already pointed out that from this point of view the public official responsible for a system of accounting is conducting a laboratory which must produce the data essential to the solution of some of our greatest problems.† Shall we say that increasing population ought to bring with it a decrease in per capita debt and a decrease in per capita taxation, or that social units may, like individuals, measure their needs and luxuries by actual or probable income, *i. e.*, by the rising tide of taxable wealth? Or shall we hold, as does Professor Henry C. Adams in his very excellent "Science of Finance," ‡ that with the advance of civilization protective functions tend constantly to decrease and developmental functions tend constantly to increase in their claim upon the social income? The difficulty about all theories of this kind is that it is not yet possible to submit them to statistical proof. Up to the present time there has been little or no material collected for such a purpose, and even where such material has been collected it has been presented in such irregular and chaotic form as to preclude a serious comparison of facts relating to any selected number of political units. The great value of the present report lies, it seems to me, in the fact that we have here some figures which really count—figures which, though limited to a comparatively small number of cities and towns, are comparable, clear, and, above all, trustworthy. And while it would be absurd to make these figures the basis of long-range study of purely local conditions or of any broad conclusions in connection with the theory of public expenditures, yet it cannot be denied that, taken in the aggregate, the expenditures of these ninety-eight municipalities ought to throw some light upon certain phases of our municipal activities, particularly upon the all-important question of the relative cost of municipal government. At any rate, they may be regarded as straws which indicate the direction of the wind.

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* Net debt—total funded or fixed debt, less the amount set aside in sinking funds to pay the debt when due.

† Professor Charles F. Bullock in an address at the meeting of the Boston City Auditors, July 18, 1908. Quoted in "The Cost of Municipal Government in Massachusetts." Public Document No. 79, Boston, 1908.

‡ Chapter III, pp. 55 *et seq.*

Including unclassified expenditures, which are relatively unimportant, and the amount devoted to soldiers' benefits, the aggregate cost of all the municipal departments for the year was $44,644,265. The aggregate per capita maintenance cost was $17.33,* with the following main divisions: general government, $1.29; protection of life and property, $3.68; health and sanitation, $1.65; highways and bridges, $2.67; charities, $1.19; education, $5.26; libraries, $0.37; recreation, $0.57. The average per capita valuation was $1,224 and the average per capita debt, $58.62.

Perhaps the first thing which strikes the attention is the fact that the city of Boston, with its 40 square miles and 600,000 inhabitants, heads the list not only in per capita expenditure for departmental maintenance, but in per capita expenditure under all the separate heads. This is especially striking in the case of general government, $2.21; protection of life and property, $6.28; health and sanitation, $3.51; charities, $2.25; education, $6.29; and recreation, $1.65. The increased expenditure for public health and sanitation, for education, and for recreation may very justly be regarded as a natural outgrowth of the increased demands of life in a large city, but the exceptionally high cost of general government, of protection of life and property, and of charities and corrections must be explained, it seems to me, on other grounds.

In considering relative expenditures, the most natural basis of comparison is to be found in the division of the municipalities into cities and towns. There are thirty-three cities with an aggregate population of 2,024,325 ranging from 14,000 to 600,000, and sixty-five towns with an aggregate population of 550,484, ranging from 5,000 to 14,000.† Here the average per capita expenditures invariably increase as we pass from the smaller to the larger group. How great this increase is can be seen in the following table:

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* In computing the per capita expenditures, it seemed best to use the population determined by the State Census of 1905. The per capita figures are, therefore, a little larger than they would be, had it been possible to secure accurate statistics of population for 1907. This fact does not, however, seriously affect the value of the figures as bases for the comparisons which follow.

† For obvious reasons Brookline, 23,436 inhabitants, and Hyde Park, 14,510 inhabitants, were placed in the list of towns.

	Population 1905.	Per Cap. Valuation.	Total Maintenance.		General Government.		Protection of Life and Property.		Health and Sanitation.	
			Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000
33 Cities..............	2,024,325	$1,297	$18.22	$14.04	$1.38	$1.06	$4.01	$3.09	$1.92	$1.48
65 Towns..............	550,484	955	13.72	14.36	.96	1.00	2.48	2.59	.65	.68

	Highways and Bridges.		Charities.		Education.		Recreation.		Libraries, etc.		Net Debt.	
	Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000	Per Cap.	Per $1,000
33 Cities.....	$2.70	$2.08	$1.24	$0.97	$5.35	$4.12	$0.66	$0.50	$0.49	$0.37	$64.33	$50.00
65 Towns....	2.59	2.71	.99	1.03	4.93	5.16	.23	.24	.35	.36	35.77	37.50

It will be noted, too, that expenditure per $1,000 assessed valuation is higher except in case of "total maintenance," "highways and bridges" and "charities." This is notably true of expenditures for "protection of life and property" and for "health and sanitation."

But the objection may very properly be urged against this comparison that it is a comparison of things which are essentially unlike, that is, of urban conditions with conditions which are decidedly rural. A comparison based upon the relative expenditures of the cities alone would be more to the point. For this purpose the city of Boston has been placed in a class by itself and the remaining cities divided into two classes: first, cities ranging in population from 49,000 to 128,000 and second, cities ranging in population from 14,000 to 49,000. The city of Boston had, according to the State Census of 1905, 595,380 inhabitants, or 14,920 inhabitants to the square mile. Its per capita valuation in 1907 was $2,205 and its net debt $117.55 per capita, or $53.21 per $1,000 assessed valuation. The following figures show its expenditures per capita and per $1,000 assessed valuation: total maintenance, $27.34—$12.39; general government, $2.21—$1.03; protection of life and property, $6.28—$2.84; health and sanitation, $3.51 —$1.59; highways and bridges, $3.54—$1.60; charities, $2.25—$1.02; education, $6.59—$2.29; recreation, $1.65—$0.74; libraries, $0.57—$0.25.

Coming now to the other cities, we find that the cities of the first class have an average population of 76,403, an average density of 3,756 inhabitants to the square mile, and an average per capita valuation of $932, and that the cities of the second class have an average population of 28,085, an average density of 1,376 inhabitants to the square mile, and an average per capita valuation of $901. The average per capita expense for all departmental purposes is, as the tables show, $14.63 per capita, or $15.69 per $1,000 assessed valuation, for the group of larger cities and $14.29 per capita, or $15.86 per $1,000, for the smaller—an increased per capita cost of only $0.34, or 2⅖ per cent. In a well-developed, homogeneous commonwealth like Massachusetts this difference is probably not so great as it would be if the comparison were made between the cities of a newer community.

Expenditures for general government—legislative, executive, and judiciary—show a perceptible decrease as we pass from the smaller to the larger cities, being $1.11 per capita, or $1.23 per $1,000, in the case of the former and $0.99 per capita, or $1.07 per $1,000, in the case of the latter—a difference of about 11 per cent. on the side of the larger cities.

The item "protection of life and property" shows a perceptible increase as the size of the city increases. The larger cities expended for this purpose $3.19 per capita, or $3.42 per $1,000 assessed valuation, while the cost to the smaller cities was $2.98 per capita, or $3.31 per $1,000. In other words, it cost the larger cities about 7 per cent. more per capita to protect life and property. The two chief items under this head are protection against fire and police protection. Expenditures for the former may naturally be expected to increase as the city increases in size and density. The similarity of the two groups in size and general conditions makes the difference here relatively unimportant, but when taken in connection with the tremendous outlay for this purpose by the city of Boston, $6.28 per capita, and the relatively small outlay by the towns, $2.48, the figures seem to point to the disappointing fact that men grow worse, and not better, as they are more and more subjected to the competition and close contact of the crowded city.

One would expect expenditures for health and sanitation to increase with density of population, and the figures bear out this supposition. In the larger cities, the average per capita expenditure for this purpose is $1.46, or $1.57 per $1,000 assessed valuation. In the smaller cities it is $0.98, or $1.09 per $1,000. The difference here is $0.48, or nearly 49 per cent.

Average expenditures for highways and bridges are for the cities of the first group $2.37 per capita, or $2.54 per $1,000, and for the cities of the second group $2.33 per capita, or $2.59 per $1,000. In view of the increased necessity for good roads and good streets brought about by the larger traffic incident to concentration of population, and in view of the recognized superiority of the larger city over the smaller in this particular, it is probably safe to conclude that this is one of the disappointingly small number of instances where concentration and combination bring economy in the matter of public management and control.

The average per capita expenditure for "charities" is nearly the same in the two groups, being $0.83 in the first and $0.81 in the second. But, again, if we take the figures in connection with the high per capita expenditure of the city of Boston, $2.25, it seems safe to conclude that expenditures for the relief of poverty and distress will increase with density of population.

The figures under the head of "education" are interesting and suggestive not only in and for themselves, but because they show some marked differences from the other items of outlay. They are more uniform in the case of cities of similar area and population, and they show no marked tendencies in either direction. The cost per pupil is probably greater in the larger cities than in the smaller, but the difference is undoubtedly due to the superior article furnished rather than to any tendency of per capita expenditure for this purpose to increase with numbers. The comparative uniformity of these figures, too, is probably due to the high development of the school system in Massachusetts, and to the fact that the latter grew from the town, or district, school up, rather than from the college or university down.

What has been said about expenditures for education may also be said, perhaps with a smaller degree of accuracy, of expenditures for libraries and reading rooms—except that there are several striking variations, attributable no doubt to local diffierences in support and management.

Expenditures for "recreation," however, show some remarkable differences. Many of these differences undoubtedly arise from differences in area and in other purely local conditions, but some of them are very probably due to the very common neglect of this important side of municipal development. The averages show an increase of more than 50 per cent. in the per capita expenditure of the larger cities over the smaller, and again the striking thing is the relatively large per capita expenditure, $1.65, of the city of Boston. The per capita outlay for this purpose by the latter city is larger than the combined per capita outlay of Worcester, Fall River, Cambridge, Lowell and Lynn, the five next largest cities in Massachusetts, or of Marlboro, Melrose, Woburn, Newburyport, Beverly, Medford, Northampton, Chicopee, North Adams, and Pittsfield, the ten smallest cities—a forceful illustration of the necessity of parks, playgrounds, etc., in the larger centers of population. Another interesting fact brought out by the tables and mentioned in the report (p. XXII) is that the municipalities embraced in the so-called Metropolitan Park District spend, in spite of their contribution to this system, more on local parks than do cities and towns of corresponding size outside the district.

The figures on which the foregoing comparisons have been based are shown in the following table:

	Aggregate Population 1905.	Population per Square Mile.	Total Maintenance.		General Government.		Protection of Life and Property.		Health and Sanitation.		Highways and Bridges.	
			Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000
City of Boston.......	595,380	14,920	$27.34	$12.39	$2.21	$1.03	$6.28	$2.84	$3.51	$1.59	$3.54	$1.60
Cities: 49,000 to 128,000..............	840,430	3,756	14.63	15.69	.99	1.07	3.19	3.42	1.46	1.57	2.37	2.54
Cities: 14,000 to 49,000	588,521	1,376	14.29	15.86	1.11	1.23	2.98	3.31	.98	1.09	2.33	2.59
Towns: 5,000 to 14,000	550,484	......	13.72	14.36	.96	1.00	2.48	2.59	.65	.68	2.59	2.71

	Charities.		Education.		Recreation.		Libraries.		Net Debt.		Valuation.
	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.	Per $1000	Per Cap.
City of Boston	$2.25	$1.02	$6.59	$2.99	$1.65	$0.74	$0.57	$0.25	$117.55	$53.31	$22.05
Cities: 49,000 to 128,000	.83	.89	4.74	5.68	.29	.31	.31	.33	41.90	44.95	9.32
Cities: 14,000 to 49,000	.81	.89	4.98	5.53	.19	.21	.37	.41	44.20	49.05	9.01
Towns: 5,000 to 14,000	.99	1.03	4.93	5.16	.23	.24	.35	.36	35.77	37.50	9.55

It will be noticed that in passing from the smaller to the larger groups, expenditures per $1,000 assessed valuation decrease in the case of "total maintenance," "general government," "highways and bridges" and "libraries," increase in the case of "health and sanitation" and "recreation" and vary in the case of "protection of life and property," "education" and "charities."

Attention was called at the outset to the fact that it would be dangerous to attempt to draw general conclusions from a comparative study of the expenditures of so small a number of cities, particularly without a thorough consideration of local conditions. In so far as these limitations may be brushed aside for the moment, the material in this report seems to indicate the following general tendencies of cost to the individual in connection with the growth of population and increase in its density: (a) a slight decrease in the cost of general government; (b) a marked increase in the cost of protection of life and property; (c) a reasonable and justifiable increase in expenditures for health and sanitation; (d) a slight decrease in the cost of such improvements as highways and bridges; (e) a very perceptible increase in the amount spent for charities and corrections; (f) a steady increase in the amount spent for education and for libraries (offset, no doubt, by the superior facilities afforded in the larger town); (g) a tremendous increase in the amount spent for recreation.

In a general way, it may be said that the increase in average per capita cost as we go from the smaller to the larger unit seems to indicate that the conduct of the protective and developmental functions on the part of the public does not follow the law of diminishing cost, *i. e.*, of cost decreasing in proportion to the development of large-scale production and management. The figures here, it will be remembered, are $13.72 for the sixty-five towns, $14.29 for the cities having from 14,000 to 49,000 inhabitants, $14.69 for the cities having between 49,000 and 128,000 and $27.34 for the city of Boston. This comparison loses some of its force, however, when the question of the growth and extension of municipal functions is introduced, and when the item of per capita wealth is considered. In other words, the large city does undoubtedly perform a large number of services for its inhabitants which the citizen of the small city is forced to perform for himself, and the increase in per capita wealth, or ability to pay, usually equals, and often surpasses, the increase in per capita expenditure. At the same time, the real question is not, after all, whether the citizen of the large city is more able to pay than the citizen of the small town or the citizen of the rural district, but whether we may reasonably expect combination and concentration of the protective and developmental machinery of the public to bring to public enterprise those advantages which combination and large-scale business almost invariably bring to private enterprise.

ROBERT H. TUCKER.

LOUISVILLE, KY., November 10, 1911.

THE SPECIAL REPORT OF THE UNITED STATES CENSUS ON STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000 IN 1908.

Unlike the previous special reports on cities, issued by the United States Census Bureau, this one could more properly be called "Financial Statistics of Cities having a Population of over 30,000," because the physical data heretofore published along with the financial data are reserved for separate study. Although special in the sense of covering intensely a definite field, the report may be looked upon as regular, for we are now in possession of comparable data for the years 1902–1908 for cities of this class.

There are some departures in this report from the standard formerly followed of which the separate tabulation of Receipts by Municipal Service Enterprise, and the summary of Total Payments and Receipts, municipal and agency (Table 3) should be mentioned.

The portion given over to accounting terminology is smaller than the corresponding part in former reports, but the main items are again defined in the hope that "further discussion of these definitions will result, and that the number of cities adopting these terms will be increased." Of these definitions and the part they have played in the accounting and publicity work of some of the state bureaus it is unnecessary to speak. Suffice it to say, in this connection, that not only does such clarified thought stimulate the work and make simpler the task of getting comparable financial statistics of cities, but at the same time it serves as a valuable aid in helping to reduce the subject of public finance to a scientific basis. The definitions should constantly be consulted by all students of municipal government and finance.

Among the recommendations found in the report are those touching the establishment of uniform fiscal years for cities, for a more precise classification of debt obligations according to purpose, etc. Others bearing upon the accounting features of the Report, such as the failure to give credit to different enterprises for materials or services furnished by them to the various departments are scattered through the text.

The statistical matter is varied and extensive, covering as it does payments for general expenses, for special service expenses, for invested funds, for interest on debt; payments for outlays by purposes; payments on